

GEORGIA STATE BOARD OF ACCOUNTANCY

Board Meeting: January 27, 2010

A meeting of the Georgia State Board of Accountancy was held on Wednesday, January 27, 2010, at the Office of the Division Director, Professional Licensing Boards Division, 237 Coliseum Drive, Macon, Georgia.

The following Board members were present:

J. Sam Johnson, CPA and Chairman
Grace Lopez-Williams, CPA, Vice-Chairperson
C. Ben Hill, CPA
Michael W. Skinner, CPA
T. Farrell Nichols, CPA

Others present:

Darren Mickler, Executive Director
Sandra Mays, Licensing Analyst
Charlotte Mason, Board Support Specialist
Janet Wray, Assistant Attorney General
Sonya Williams, Legal Services Staff Attorney
Gary Julian, Georgia Society of Certified Public Accountants (GSCPA)
Wanda Goodson, Georgia Society of Certified Public Accountants

Chairman Lopez-Williams established a quorum was present at 9:39 a.m. and called the meeting to order.

Mr. Hill made a motion to approve the minutes of the November 18, 2009 Board meeting. Mr. Skinner seconded the motion. The motion carried unanimously.

Mr. Skinner made a motion to enter into **Executive Session** in accordance with O.C.G.A.43-1-2(k) and 43-1-19(h) to deliberate on applications and investigative matters and to receive an investigative report. Mr. Hill seconded the motion. Voting in favor of the motion were those members present who included Board Members Johnson, Lopez-Williams, Hill, Nichols and Skinner. The Board concluded **Executive Session** in order to vote on these matters and to continue with the public session.

Applications:

Mr. Hill made a motion to approve the following applications that met certification requirements. Mr. Skinner seconded the motion. The motion carried unanimously.

Approved licensees since the November 18, 2009 Board Meeting:

CPA028156	Chester, Kamilah Amirah
CPA028157	Reynolds, Tracy
CPA028158	Habif, Isaac Jonathan

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CPA028159	Patel, Jaymi Suryakant
CPA028160	Scott, Ramona F
CPA028161	Deal, Jennifer
CPA028162	Cunningham, Margaret Elizabeth
CPA028163	Lacey, Linda Michelle
CPA028164	Kralicek, Gloria Diana
CPA028165	Covington, Ramsey E
CPA028166	Speas, William Kelly
CPA028167	Hall, Benjamin C
CPA028168	Dubay, Theresa Rosaline
CPA028169	Abernethy, Lauren Marisa
CPA028170	King, Christopher John
CPA028171	Gay, Kelli Nicole
CPA028172	Trethaway, Amy Marie
CPA028173	Caudell, Louise Francis
CPA028174	Crocombe, Matt C
CPA028175	Ekanem, Enobong C
CPA028176	Perry, Alexandra Kotomi
CPA028177	Ecie, Jody
CPA028178	Elmore, Heather Suzanne
CPA028179	George, Joseph Shane
CPA028180	Peeples, Kingsley Barrett
CPA028181	Garner, Matthew Joseph
CPA028182	Kuhn, Rahila V
CPA028183	Prewitt, Mark Edward
CPA028184	Farag, Ihab T
CPA028185	Park, Rebecca Lee
CPA028186	Benz, Martin S
CPA028187	Roberts, Shawn M
CPA028188	Chura, Haley Ann
CPA028189	Porcic, Dana Shelnutt
CPA028190	Kim, Julia Soyeon
CPA028191	Sanders, Shanika DeShawn
CPA028192	Meyer, Ashley Jean
CPA028193	McDaniel, Margaret Curtis
CPA028194	Boyd, Benjamin Keith
CPA028195	Henry, Monica Rayshell
CPA028196	Woodruff, Daniel Richard
CPA028197	Davis, Chadwick Harrington
CPA028198	Yang, Min E
CPA028199	Kinyua, John K
CPA028200	Lee, William Todd
CPA028201	O'Hare, Denis John
CPA028202	Young, Kevin Duane
CPA028203	Marbach, Denise C
CPA028204	Chase, Thomas Ashley
CPA028205	Deitrich, Christopher Ryan
CPA028206	Cox, Deandrea C
CPA028207	King, Lauren Nichole
CPA028208	Estrada, Erika Danielle

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CPA028209	McVicker, Daniel Craig
CPA028210	Walters, Timothy Wayne
CPA028211	Nunes, Elizabeth Florinda
CPA028212	Scholl, Bradley Carl
CPA028213	Reser, Joshua Daniel
CPA028214	Kneib, Shana Nicole
CPA028215	Rogers, Heidi Marie
CPA028216	Karsznia, Carrie Elizabeth
CPA028217	Epp, Matthew G
CPA028218	Amarnani, Suraj Vinod
CPA028219	Kanazawa, Yoshiki
CPA028220	Lu , Shan
CPA028221	Bastings, Matthew D
CPA028222	Stepp, Michele Hill
CPA028223	Weiden, Lisa J
CPA028224	Mixon, Joely Eidson
CPA028225	Doe, Weldon Williamson, IV
CPA028226	Conner, Erin Tasman
CPA028227	Capra, Thomas Philip
CPA028228	Halpern, Joshua Zachary
CPA028229	Kim, Jin B
CPA028230	Tomonari, Masao
CPA028231	Shin, Hun Seob
CPA028232	Rowlands, Rebecca Anne
CPA028233	Hood, William B
CPA028234	Zaltsberg, Benjamin
CPA028235	Guthrie, Emily Lynne
CPA028236	Oldham, Brandon J
CPA028237	Schwartz, Jason Andrew
CPA028238	Allen, Amy Louise
CPA028239	Clark, Lauren Elizabeth
CPA028240	Hoot, Phillip Charles
CPA028241	Moschner, Jason Bering
CPA028242	Larimer, Joshua R
CPA028243	Martin, Rachael M
CPA028244	Solomon, Eskindir G
CPA028245	Owens, Andrew Ryan
CPA028246	Cleary, Stephanie Michelle
CPA028247	Deems, Julia Lynn
CPA028248	Lin, Sarah Lan Yang
CPA028249	Blanchard, Scott Richard
CPA028250	Doherty, Thomas
CPA028251	Brown, Lindsey Anne
CPA028252	Lawnin, William Carter
CPA028253	Joiner, Brian Joseph
CPA028254	Griffin, Deana Denise
CPA028255	Huh, Samuel Min
CPA028256	Dobrin, Gavin Brett
CPA028257	Meek, Steven Robert
CPA028258	Phen, Melissa S

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CPA028259	Lin , Xiaohong
CPA028260	Rusenko, Michael Robert
CPA028261	Sharma, April
CPA028262	Ruiz, Ariela
CPA028263	Candland, Benjamin L
CPA028264	Wilder, LaCresha Chatman
CPA028265	Cahill, Lisa Marie
CPA028266	Weiler, Caleb Kimball
CPA028267	Williams, Christopher Ryan
CPA028268	Nelson, Steven Bradley
CPA028269	Sellers, Matthew Blake
CPA028270	Austin, Christopher Franklin
CPA028271	Dela Rama, Roswel C
CPA028272	Deal, Michael Benjamin
CPA028273	Hutto, Phoenix Shaojen
CPA028274	Johnson, Stacy Michelle
CPA028275	Crouh, Jonathan M
CPA028276	Mannina, Joseph Henry
CPA028277	Underwood, James Kennedy
CPA028278	Christian, David William
CPA028279	Suchko, Rosemary
CPA028280	Kalifeh, Stephen Michael, II
CPA028281	Bryner, Daniela Nikolova
CPA028282	Strauch, Elizabeth Hope
CPA028283	Giles, Douglas Ab
CPA028284	Smith, Joel Adam
CPA028285	Mayer, Jonathan Andrew

Approved license at the January 27, 2010 Board Meeting:

CPA028330 McLean, Robert Michael

Applicant #1203836: After reviewing the request for approval of application by initial licensure, Mr. Hill made a motion to approve the request. Mr. Skinner seconded the motion. The motion carried unanimously.

Applicant # 1206199: After reviewing the request for approval of initial licensure, Mr. Hill made a motion to deny the request by initial licensure. Mr. Nichols seconded. The motion carried unanimously.

Applicant# 1210585: After reviewing the request for approval of application by initial licensure upon receipt of official letter from the University of Alabama showing completion of internship, Mr. Hill made a motion to approve the request. Mr. Johnson seconded the motion. The motion carried unanimously.

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Applicant # 1216433: After reviewing the request for approval of the application by reciprocity, the Nichols made a recommendation to table until the next Board meeting. Mr. Skinner seconded. The motion carried unanimously.

Renewals:

Applicant # 862169: After reviewing the request for waiver of CPE, Mr. Skinner made a motion to issue a Letter of Concern. Mr. Nichols seconded the motion. The motion carried unanimously.

Applicant # 1079200: After reviewing the request for waiver of CPE, Mr. Skinner made a motion to issue a Letter of Concern. Mr. Nichols seconded the motion. The motion carried unanimously.

Applicant # 261064: After review the request for extension of CPE requirements, Mr. Skinner made a motion to approve the request with a Consent Order granting an extension until May 31st 2010 to complete CPE requirements. Mr. Hill seconded the motion. The motion carried unanimously.

Applicant # 256866: After reviewing the request for extension of CPE requirements, Mr. Nichols made a motion to approve the request. Mr. Hill seconded. The motion carried unanimously.

Applicant # 251746: After reviewing the request for approval for renewal with conviction, Mr. Nichols made a motion to approve the request. Mr. Hill seconded the motion. The motion carried unanimously.

Applicant # 256117: After reviewing the request for renewal with conviction, Mr. Skinner made a motion to table until the February 24th Board meeting. Mr. Nichols seconded the motion. The motion carried unanimously.

Applicant #254545: After reviewing the request for approval of renewal, Mr. Nichols made a motion to approve the request. Mr. Hill seconded the motion. The motion carried unanimously.

Applicant #253350: After reviewing the request for approval of renewal, Mr. Nichols made a motion to approve the request. Mr. Hill seconded the motion. The motion carried unanimously.

Applicant # 267708: After review the request for waiver of CPE requirements for renewal, Mr. Skinner made a motion to approve the request with a Consent Order granting an extension until May 31st 2010 to complete CPE requirements. Mr. Hill seconded the motion. The motion carried unanimously.

Applicant#1083293: After reviewing the request for CPE extension, Mr. Skinner made a motion to approve the extension until March 31st. Nichols seconded the motion. The motion carried unanimously.

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Applicant# 268803: After reviewing the request for approval of renewal, Mr. Skinner made a motion to approve the request. Mr. Nichols seconded the motion. The motion carried unanimously.

Applicant#265902: After reviewing the request for approval of CPE Audit, Mr. Hill made a motion to approve the request. Mr. Skinner seconded the motion. The motion carried unanimously.

Applicant# 259874: After reviewing the request for approval of CPE Audit, Mr. Hill made a motion to deny the request and granted an extension until May 31st under a Consent Order. Mr. Skinner seconded the motion. The motion carried unanimously.

Applicant #1220909: After reviewing the request for approval of initial licensure by reciprocity, Mr. Hill made a recommendation to deny the request. Mr. Johnson seconded the motion. The motion carried unanimously.

Firm:

Applicant # 253145: After reviewing the request for approval of reinstatement of firm license, Mr. Hill approved the request pending receipt of a \$3000.00 fine. Additional stipulations include, a completion of a Peer Review due by September 30, 2010 for a period covering through December 31, 2009. This period will not count towards the following renewal cycle. Mr. Skinner seconded the motion. The motion carried unanimously.

Reinstatements:

Applicant # 268184: After reviewing the inquiry regarding reinstatement, Mr. Skinner made a motion to instruct this individual to submit a reinstatement application with 240 hours of CPE. Mr. Skinner seconded the motion. The motion carried unanimously.

Applicant #87350: After reviewing the request for approval of reinstatement, Mr. Johnson made a motion to deny the request and recommends that the individual apply for reinstatement with 240 hours of CPE. Mr. Skinner seconded the motion carried unanimously.

Legal Services:

The Board heard a report and recommendations from Legal services on investigative cases. Mr. Skinner made a motion to accept the following recommendations:

ACCT080059- This case involves allegations of substandard work. The Board made a recommendation to defer this case until the next Board meeting to received Certified Letter.

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ACCT070100 & ACCT090017- This case involves allegations of unlicensed practiced. The Board made a recommendation to issue a Consent Order with a \$5,000.00 fine. In addition, the Board requires reports of mandatory drug testing results as follows:

- During the 1st year: Undergo mandatory drug testing monthly and report quarterly.
- During the 2nd and 3rd years: Undergo mandatory drug testing quarterly and report quarterly.
- During the 4th and 5th years: Undergo mandatory drug testing semiannually and report semiannually.

ACCT090082 – This case involves allegations of unlicensed practice, the Board made a recommendation to table until the February 24th Board meeting to allow one month to receive Board Order.

Mr. Johnson seconded the motion. The motion carried unanimously.

Enforcement:

The Board heard a report and recommendations from the Enforcement Committee. Mr. Skinner made a motion to accept the following recommendation:

ACCT10003- This case involves allegations of failure to perform client services. The Board made a recommendation to close case with a letter of concern.

ACCT090074- This case involves allegations of substandard work. The Board made a recommendation to close case.

ACCT090065- This case involves allegations of unlicensed practice. The Board made a recommendation to close case.

ACCT080085- This case involves allegations of unlicensed practice. The Board made a recommendation to close case.

ACCT090057- This case involves allegations of unlicensed practice. The Board made a recommendation to close case with a letter of concern.

ACCT080079- This case involves allegations of failure to perform client services. The Board made a recommendation to close case.

ACT080041- This case involves allegations of failure to perform client services. The Board made a recommendation to close case.

ACCT090077- This case involves allegations of unprofessional conduct. The Board made a recommendation to close case.

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ACCT080066- This case involves allegations of substandard work. The Board made a recommendation to close case.

ACCT080089- This case involves allegations of failure to perform client services. The Board made a recommendation to close case.

ACCT080053- This case involves allegations of unlicensed practice. The Board made a recommendation to close case.

ACCT080092- This case involves allegations of substandard work. The Board made a recommendation to close case.

ACCT080072- This case involves allegations of unprofessional conduct. The Board made a recommendation to close case.

ACCT070051- This case involves allegations of failure to perform client services. The Board made a recommendation to close case.

ACCT080073- This case involves allegations of failure to perform client services. The Board made a recommendation to close case.

ACCT080083- This case involves allegations of failure to perform client services. The Board made a recommendation to close case.

ACCT090004- This case involves allegations of unlicensed practice. The Board made a recommendation to close case.

ACCT060076- This case involves allegations of unlicensed practice. The Board made a recommendation to close case.

ACCT080096- This case involves allegations of unethical conduct. The Board made a recommendation to close case. The Civil action has been completed.

ACCT080095- This case involves allegations of failure to perform client services. The Board made a recommendation to close case.

ACCT100002- This case involves allegations of unlicensed practice. The Board made a recommendation to issue a Cease and Desist Letter.

ACCT00021- This case involves allegations of unprofessional conduct. The Board made a recommendation to issue a letter of inquiry.

ACCT01123- This case involves allegations of advertising as a Certified Public Accountant. The Board made a recommendation to close case.

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ACCT10001- This case involves allegations of unprofessional conduct. The Board made a recommendation to close case.

ACT100028- This case involves allegations of unlicensed practice. The Board made a recommendation to close case.

ACCT100019- This case involves allegations of unlicensed practice. The Board made a recommendation to close case.

ACCT080052- The Board approved the extension of Peer Review until the February 24, 2010 Board meeting.

ACCT050052- This case involves allegations of unethical conduct. The Board made a recommendation to close case.

Mr. Johnson seconded the motion. The motion carried unanimously.

Assistant Attorney General:

The Assistant Attorney General reported on cases received from the Board.

Executive Director's Report:

Mr. Mickler reported on the following items:

- The New Board Support Specialist: Kimberly Fransioli
- NASBA Licensing Service

Other Business

A. Lutchfield: After reviewing the inquiry regarding clarification of work experience, Mr. Johnson made a motion to instruct the individual to submit an Application for Initial Licensure. Mr. Hill seconded the motion. The motion carried unanimously.

D. Handson: After reviewing the inquiry regarding ownership, Skinner made a recommendation to advise not to pursue. Mr. Hill seconded the motion. The motion carried unanimously.

G. Norris: After reviewing the request for clarification regarding work experience, Mr. Skinner made a motion to instruct the individual to submit an application for licensure. Mr. Hill seconded the motion carried unanimously.

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NASBA Nominee

Mr. Skinner made a motion to nominate Mark P. Harris as Vice- Chair of NASBA for 2010 – 2011. Mr. Nichols seconded the motion. The motion carried unanimously.

There was no further business and the meeting was adjourned at 12:12 p.m.

Recorded by Board Secretary

Reviewed by Executive Director

Chairman

These minutes were approved on _____

These minutes were signed on _____